

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
BANGALORE**

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 20447 of 2016

(Arising out of Order-in-Original No.TVM-EXCUS-000-COM-76 TO 80-15-16 dated 19.01.2016 passed by the Commissioner of Customs, Central Excise & Service Tax, Thiruvananthapuram)

M/s. Nut Products Company,

Post Box No.115, Kochupilamoodu,
Kollam – 691 001.

Appellant(s)

VERSUS

**Commissioner of Central
Excise, Customs & Service Tax,**

ICE Bhavan, Press Club Road,
Thiruvananthapuram – 695 001.

Respondent(s)

APPEARANCE:

Mr. G. Jayaprakash, Advocate for the Appellant

Mr. Murali Kanipakkam, Superintendent (AR) for the Respondent

CORAM:

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

Final Order No. 20824/2026

DATE OF HEARING: 08.07.2026

DATE OF DECISION: 08.07.2026

PER : P.A. AUGUSTIAN

Learned advocate appearing for the appellant submits that the appellant has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, which has been accepted by the Department and Discharge Certificate has also been issued by the Designated Committee, which has also been produced on record. Learned AR for the Revenue has no objection. In view

of the Discharge Certificate, the present appeal is dismissed as deemed to have been withdrawn.

(Order pronounced and dictated in Open Court)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Raja...